

**SECRET**

OGC HAS REVIEWED.

27 June 1951

MEMORANDUM FOR THE FILES

SUBJECT: Taxes---Extension for filing by Overseas Personnel

1. An extension of three months is automatically granted to U. S. citizens overseas for filing of U. S. income tax returns. This would apply to persons who had not established, or who are not qualified to claim, an exemption for income earned outside the United States when a bona fide foreign residence has been established for the entire tax year. This naturally applies to all persons paid by appropriated funds of the United States Government.

2. It should be noted that the extension of time for filing to 15 June precludes the application of penalties, but statutory interest running from March 15 is nevertheless assessed.

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Office of the General Counsel

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